



General Assembly

January Session, 2009

Committee Bill No. 5899

LCO No. 4381

04381HB05899TRA

Referred to Committee on Transportation

Introduced by:
(TRA)

***AN ACT CONCERNING PROPERTY TAX ASSESSMENT ON ANTIQUE,
RARE OR SPECIAL INTEREST MOTOR VEHICLES.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (b) of section 12-71 of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective*
3 *October 1, 2009*):

4 (b) Except as otherwise provided by the general statutes, property
5 subject to this section shall be valued at the same percentage of its then
6 actual valuation as the assessors have determined with respect to the
7 listing of real estate for the same year, except that any antique, rare or
8 special interest motor vehicle, as defined in section 14-1, shall be
9 assessed at a value of not more than five hundred dollars. The owner
10 of such antique, rare or special interest motor vehicle may be required
11 by the assessors to provide reasonable documentation that such motor
12 vehicle is an antique, rare or special interest motor vehicle, provided
13 any motor vehicle for which special number plates have been issued
14 pursuant to section 14-20 shall not be required to provide any such
15 documentation. The provisions of this section shall not include money
16 or property actually invested in merchandise or manufacturing carried

17 on out of this state or machinery or equipment which would be eligible
 18 for exemption under subdivision (72) of section 12-81 once installed
 19 and which cannot begin or which has not begun manufacturing,
 20 processing or fabricating; or which is being used for research and
 21 development, including experimental or laboratory research and
 22 development, design or engineering directly related to manufacturing
 23 or being used for the significant servicing, overhauling or rebuilding of
 24 machinery and equipment for industrial use or the significant
 25 overhauling or rebuilding of other products on a factory basis or being
 26 used for measuring or testing or metal finishing or in the production of
 27 motion pictures, video and sound recordings.

This act shall take effect as follows and shall amend the following sections:

Section 1	October 1, 2009	12-71(b)
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Statement of Purpose:

To provide that any antique, rare or special interest motor vehicle for which special number plates have been issued by the Commissioner of Motor Vehicles pursuant to section 14-20 of the general statutes shall be assessed at a value of not more than five hundred dollars.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]

Co-Sponsors: REP. NAFIS, 27th Dist.; REP. GUERRERA, 29th Dist.
 SEN. DOYLE, 9th Dist.

H.B. 5899